




## STAFF REPORT

## Agenda Item 10

Meeting Date: November 16, 2005

**TO:** LAFCO Commissioners  
**FROM:** Everett Millais, Executive Officer   
**SUBJECT:** Budget Report – 1st Quarter FY 2005-2006

### RECOMMENDATION:

Receive and file the first quarter budget report for fiscal year 2005-2006.

### DISCUSSION:

LAFCO policies and procedures require the Executive Officer to provide the Commission with quarterly budget reports.

With on-going assistance and support from the County Auditor-Controller, staff has prepared the attached report reflecting expenditures and revenues as of September 30, 2005. No adjustments or transfers between major account code series or from contingencies are necessary or recommended. Overall expenditures are below the budget (approximately 20% of budget at 25% of the fiscal year). Staff continues to closely monitor the budget in terms of actual expenditures and revenues each month.

The only expenditures not anticipated prior to the adoption of this budget are additional Public Works Charges (2197), due to the preparation of Sphere of Influence maps as part of LAFCO's review and update of Spheres of Influences for all Cities and Special Districts.

The next quarterly budget report for fiscal year 2005-06 will be provided as soon as the information is available, probably at the February 15, 2006 meeting.

### COMMISSIONERS AND STAFF

<b>COUNTY:</b> Linda Parks, Vice Chair Kathy Long <i>Alternate:</i> Steve Bennett	<b>CITY:</b> Don Waunch John Zaragoza <i>Alternate:</i> Janice Parvin	<b>SPECIAL DISTRICT:</b> Dick Richardson, Chair Ted Grandsen <i>Alternate:</i> George Lange	<b>PUBLIC:</b> Kenneth M. Hess  <i>Alternate:</i> Louis Cunningham
<b>EXECUTIVE OFFICER:</b> Everett Millais	<b>LAFCO ANALYST:</b> Kim Uhlich	<b>OFFICE MANAGER/CLERK:</b> Debbie Schubert	<b>LEGAL COUNSEL:</b> Leroy Smith

**VENTURA LOCAL AGENCY FORMATION COMMISSION**  
**BUDGET TO ACTUAL FY 2005-06**  
**FOR THREE MONTHS ENDING SEPTEMBER 30, 2005 (25% of year)**  
**Fund 7920, Organization 8950**

Summary	Budget	Adj. Budget	To Date	% of Budget
Estimated Revenue	723,226	723,226	398,188	55.057%
Appropriations	723,226	723,326	127,641	17.646%

		BUDGET			ACTUAL YTD				
Account Number	Title	Budget	Adjustments	Adjusted Budget	Actual	Encumbered	Total Revenue/ Obligation	Variance Favorable (Unfavorable)	
UNRESERVED FUND BALANCE		285,852.00		285,852.00					
RESERVE FOR ENCUMBRANCE				-					
REVENUE									
8911	Interest Earnings	3,500.00		3,500.00	0.00	0.00	0.00	(3,500.00)	0%
9372	Other Governmental Agencies	361,874.00		361,874.00	343,534.00	0.00	343,534.00	(18,340.00)	95%
9772	Other Revenue - Miscellaneous	72,000.00		72,000.00	54,653.99	0.00	54,653.99	(17,346.01)	76%
	Total Revenue	437,374.00	0.00	437,374.00	398,187.99	0.00	398,187.99	(39,186.01)	91%
	TOTAL SOURCES	723,226.00	0.00	723,226.00	398,187.99	0.00	398,187.99	(39,186.01)	55%
EXPENDITURES									
1101	Regular Salaries	259,152.00		259,152.00	60,645.38	0.00	60,645.38	198,506.62	23%
1102	Extra Help	5,000.00		5,000.00	0.00	0.00	0.00	5,000.00	0%
1106	Supplemental Payments	11,875.00		11,875.00	2,281.73	0.00	2,281.73	9,593.27	19%
1107	Term/Buydown	18,803.00		18,803.00	0.00	0.00	0.00	0.00	0%
1121	Retirement Contribution	73,679.00		73,679.00	12,690.82	0.00	12,690.82	60,988.18	17%
1122	OASDI Contribution	14,400.00		14,400.00	3,234.21	0.00	3,234.21	11,165.79	22%
1123	FICA - Medicare	3,930.00		3,930.00	910.02	0.00	910.02	3,019.98	23%
1126	POB Debt Service	45,528.00		45,528.00	10,326.91	0.00	10,326.91	35,201.09	23%
1141	Group Insurance	19,036.00		19,036.00	5,177.27	0.00	5,177.27	13,858.73	27%
1142	Life Ins/Dept. Heads & Mgmt.	417.00		417.00	98.24	0.00	98.24	318.76	24%
1143	State Unemployment Ins.	1,274.00		1,274.00	308.92	0.00	308.92	965.08	24%
1144	Management Disability Ins.	2,006.00		2,006.00	398.40	0.00	398.40	1,607.60	20%
1165	Worker Compensation Ins	4,577.00		4,577.00	1,108.59	0.00	1,108.59	3,468.41	24%
1171	401K Plan	8,131.00		8,131.00	2,031.00	0.00	2,031.00	6,100.00	25%
	Salaries and Benefits	467,808.00	0.00	467,808.00	99,211.49	0.00	99,211.49	368,596.51	21%
2032	Telephone Charges - Non ISF	150.00		150.00	9.90	0.00	9.90	140.10	7%
2033	Voice/Data ISF	4,000.00		4,000.00	652.57	0.00	652.57	3,347.43	16%
2071	General Insurance Alloca - ISF	1,566.00		1,566.00	0.00	0.00	0.00	1,566.00	0%
2125	Facil/Mattis Sq. Ft. Alloc. - ISF	12,700.00		12,700.00	3,162.00	0.00	3,162.00	9,538.00	25%
2141	Memberships & Dues	3,500.00		3,500.00	2,161.00	0.00	2,161.00	1,339.00	62%
2154	Education Allowance	3,000.00		3,000.00	0.00	0.00	0.00	3,000.00	0%
2158	Indirect Cost Revocery	13,829.00		13,829.00	0.00	0.00	0.00	13,829.00	0%
2172	Books & Publications	400.00		400.00	80.71	0.00	80.71	319.29	20%
2173	Office Supplies	3,500.00		3,500.00	563.73	1,424.79	1,988.52	1,511.48	57%
2174	Mail Center - ISF	7,500.00		7,500.00	940.66	0.00	940.66	6,559.34	13%
2176	Purchasing Charges - ISF	1,000.00		1,000.00	50.00	0.00	50.00	950.00	5%
2177	Graphics Charges - ISF	6,500.00		6,500.00	219.72	0.00	219.72	6,280.28	3%
2178	Copy Machine Charges - ISF	2,000.00		2,000.00	0.00	0.00	0.00	2,000.00	0%
2179	Miscellaneous Office Expense	5,000.00		5,000.00	3,360.84	708.12	4,068.96	931.04	81%
2191	Board Members Fees	4,500.00		4,500.00	350.00	0.00	350.00	4,150.00	8%
2192	Information Technology - ISF	2,100.00		2,100.00	327.75	0.00	327.75	1,772.25	16%
2197	Public Works - Charges	25,000.00		25,000.00	7,074.93	12,925.07	20,000.00	5,000.00	80%
2199	Other Prof & Spec Service	30,000.00	100.00	30,100.00	0.00	100.00	100.00	30,000.00	0%
2205	Special Services ISF	600.00		600.00	0.00	0.00	0.00	600.00	0%
2214	County GIS Expenses	11,824.00		11,824.00	2,933.76	0.00	2,933.76	8,890.24	25%
2261	Public & Legal Notices	6,500.00		6,500.00	738.09	0.00	738.09	5,761.91	11%
2304	County Counsel	20,000.00		20,000.00	966.00	0.00	966.00	19,034.00	0%
2522	Private Vehicle Mileage	6,500.00		6,500.00	1,225.45	0.00	1,225.45	5,274.55	19%
2523	Conf. & Seminars Expense	18,000.00		18,000.00	3,613.94	0.00	3,613.94	14,386.06	20%
	Services and Supplies	189,669.00	100.00	189,769.00	28,431.05	15,157.98	43,589.03	146,179.97	23%
6101	Contingency	65,749.00	0.00	65,749.00	0.00	0.00	0.00	65,749.00	0%
	TOTAL EXPENDITURES	723,226.00	100.00	723,326.00	127,642.54	15,157.98	142,800.52	580,525.48	20%
		0.00	(100.00)	(100.00)					

	Fund Balance	Designations
(1) Actual VCFMS	312,064.00	-
Transfer to Designation	(26,212.00)	26,212.00
Adopted Fund Balance	285,852.00	26,212.00

(2) 2199 Other Professional Services

The Adjusted Budget amount includes roll over of encumbered \$100 from FY 04-05 (Donna Goris Contract)

(1) Rolled encumbrance from professional contract - Donna Goris